

## Appendix E: Business Process Characteristics – *How This Resolves Current Deficiencies*

The BPR working group identified major deficiencies in the “As-Is” environment, and developed business processes, rules, management controls and data elements that, when implemented, would resolve these deficiencies. This section illustrates how the reengineered processes, rules, and data elements previously described in appendices B through D resolve these deficiencies.

### E.1. Asset Accountability

#### E.1.1 Statement of Deficiency

The full cost of assets obtained from a completed project could not be easily reported as required by FASAB 4 and 6. Project managers responsible for ensuring that the final project cost included both design and construction costs lacked a method or device to link the engineering and design costs over several years to construction funds. Military Services were not consistent in defining when completed projects should be recorded in the real property databases due to a lack of standardized guidance.

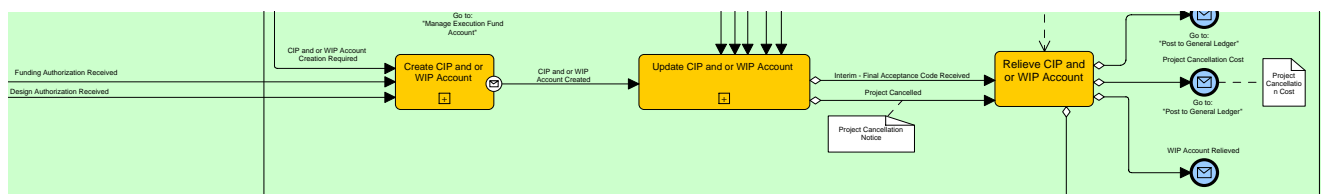
#### E.1.2. Proposed Solution

The BPR working group defined and standardized the CIP process life cycle key events, and aligned those triggering transactions with RPUIDs to enable traceability and accountability of DoD’s investments and real property assets. This section outlines those processes and associated business rules.

##### Process

At the creation of the CIP account, for work to be completed on either an existing facility or a new construction, at least one RPUID must be obtained from or assigned by the real property accountable Component. Upon receiving official authorization to perform work on a real property construction project, the sponsoring entity will obtain an RPUID from the real property accountable Component<sup>15</sup> where the asset will be constructed. The CIP account must be tracked by the project number and associated with the RPUIDs. RPUIDs will link the design and construction costs accumulated in the CIP account to specific real property assets.

When a DoD entity is constructing a real property asset to be transferred to another DoD entity using directly-cited funding, the constructing entity must accumulate cost in a CIP account for the benefit of the sponsoring entity. For an in-house minor construction project, the CIP account will be created when the work order and funding authorizations are received. Each authorized work order for an in-house minor construction project must be present to



<sup>15</sup> Real property accountable Component and sponsoring entity are defined in Appendix F

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initiate a CIP account.

For Military Construction projects performed by an agent, design and fund authorizations must be present prior to initiating a CIP or WIP account. The creation of a CIP or WIP account for real property assets must be dependent on the type of work, asset, and funding method. Preliminary planning costs accumulated prior to design authorization must be expensed and not be captured in the CIP account.

Indirect project costs contained in the CIP account must be allocated across RPUIDs no later than final acceptance, based on the direct cost of the asset as a percentage of the total direct cost of all assets in the project. After the real property final acceptance is executed, each additional project cost, direct or indirect, must be expensed and must not be included in the CIP account. The cost accumulated in the CIP account must be relieved at the time the real property asset is placed in service. To ensure the timely transfer of completed assets, the cost accumulated in the CIP account must be transferred to the appropriate General PP&E account and recorded in the real property inventory on the date the asset is placed in service.

## Business Rules

The BPR working group mapped relevant business rules CIP processes, as depicted in the table below, to enable visibility and accountability to full asset and construction costs.

CIP Process Operational Business Rules	Associated Process(s)
The cost of the asset placed in service must equal the sum of all construction and design costs.	Relieve CIP and or WIP Account Update CIP and or WIP Account
The terms and conditions of a contract must include a provision, where applicable, that requires the supplier to provide estimated costs by Real Property Unique Identifier(s) on invoices. A reasonable allocation methodology of costs will be determined after contract award for auditability.	Develop or Modify Contract or Order
Indirect project cost must be allocated across construction in progress (CIP) accounts no later than final acceptance based on the direct cost of the asset as a percentage of the total direct cost of all assets in the project.	Update CIP and or WIP Account
When a DoD entity is constructing a real property asset to be transferred to another DoD entity on a direct cite basis, the constructing entity must accumulate cost in a construction in progress (CIP) account for the benefit of the fund owner.	Create CIP and or WIP Account
When a DoD entity is constructing a real property asset to be transferred to another DoD entity on a cost reimbursable basis, the constructing entity must accumulate cost in a work in progress (WIP) account.	Create CIP and or WIP Account
For each cost-shared project between Federal and Non-federal entities, a construction in progress (CIP) account must only be created if the asset is federally owned.	Create CIP and or WIP Account
For each cost-shared project between Federal and Non-federal entities where the Federal Government is the construction agent, a work in progress (WIP) account must be created if the asset is not federally owned.	Create CIP and or WIP Account
For each cost-shared project between Federal and Non-federal entities where the asset's final ownership was not determined at project design, project design cost must be relieved from the construction in progress (CIP) account and expensed to the general ledger when it is determined that the asset will not be federally owned.	Relieve CIP and or WIP Account Update CIP and or WIP Account
Only the Federal share of construction costs for real property being constructed on federal property in conjunction with a non-federal project (e.g. state or other entity) should be captured in a construction in progress (CIP) account.	Create CIP and or WIP Account Update CIP and or WIP Account
For each cost-shared project between Federal and Non-federal entities when the asset is constructed on a federal property, the asset is recorded at its full value in the appropriate general PP&E account of the accountable Component.	Relieve CIP and or WIP Account
Only the DoD share of construction costs for real property being constructed on DoD property in conjunction with another federal agency (e.g. Department of State) should be captured in a construction in progress (CIP) account on DoD's financial statements.	Create CIP and or WIP Account Update CIP and or WIP Account
For each cost-shared project between Federal and Non-federal entities where the Federal Government is not the construction agent and the asset is not federally owned, the Federal Government share of construction cost must be expensed, as incurred.	Update CIP and or WIP Account
For a construction project, the same project number must be used for all phases.	Conduct Architectural Design Perform Construction Restoration Modernization Request Design Approval Per Milestone Review and Inspect Design
Each military construction project performed by construction agents must have planning and design and fund authorizations prior to initiating construction in progress (CIP) or work in progress (WIP).	Create CIP and or WIP Account
An authorized work order for an in house minor construction project must be present to initiate construction in progress (CIP) account.	Create CIP and or WIP Account Develop and Update Work Order
Each authorized work order for an in house minor construction project must have authorized funding prior to performance of work.	Develop and Update Work Order
Preliminary planning cost accumulated prior to design authorization must be expensed and not be captured in the construction in progress (CIP) account.	Create CIP and or WIP Account
At least one Real Property Unique Identifier must be established at the creation of the construction in progress account.	Create Initial Asset Record
Construction in progress (CIP) must be tracked by the project number and associated with the Real Property Unique Identifier(s).	Create Initial Asset Record
Each DoD Agency must obtain a Real Property Unique Identifier from the real property accountable Component upon receiving the official authorization to perform work on a real	Create Initial Asset Record

<b>CIP Process Operational Business Rules</b>	<b>Associated Process(s)</b>
property construction project.	
The sponsoring entity of a real property construction project must ensure that all costs incurred by the sponsoring entity are provided to the construction agent on a formal document for inclusion in the full cost of the asset prior to acceptance by real property accountable Component.	Execute Acceptance Transactions
Each supplier must provide invoices at the level of detail defined in the terms and conditions of the contract or order.	Accept Goods and Services Monitor Contract Receive Goods and Services
The creation of a work in progress (WIP) and or construction in progress (CIP) account for real property assets must be dependent on the type of work, asset, and funding method.	Create CIP and or WIP Account
Prior to performance of work, the scope of the work order must be approved.	Develop and Update Work Order
For a real property construction project, all costs for improvements that increase the useful life, efficiency, capacity, or size of an existing asset, or modifies the functionality or use of an asset shall be capitalized.	Update CIP and or WIP Account Relieve CIP and or WIP Account
The portions of construction in progress (CIP) reported by the construction agent and sponsoring entity must reconcile to the total amount of construction in progress (CIP) reported for the project.	Update CIP and or WIP Account
The minimum information associated with the construction in progress (CIP) amount reported for financial statement preparation purposes must include the Customer Project Number, Project Detail Fund Code(s), Project Detail Cost, Project Detail Organization Code(s), Programmed Amount, and Real Property Unique Identifier(s).	Create CIP and or WIP Account Update CIP and or WIP Account Update Asset Record
Sponsoring entities shall continue to report construction in progress (CIP) on its financial statements until the real property asset is accepted by the real property accountable Component.	Update CIP and or WIP Account
The title for real property assets and improvements constructed on federal property, without regard to construction agent or fund source, will be held by the Federal Government.	Update Asset Record Update CIP and or WIP Account
After the Real Property final acceptance is executed, each additional project cost, direct or indirect, must be expensed and must not be included in the construction in progress (CIP) account.	Update CIP and or WIP Account

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The BPR working group developed the following cost matrix to illustrate the types of construction costs that should be accumulated in the CIP account to comply with the federal financial requirements listed in *Statement of Federal Financial Accounting Standard 6 (SFFAS-6)*. The cost of a new construction or a capital improvement to an existing asset will be accumulated in the CIP account and will include all costs<sup>16</sup> incurred to bring the asset to a form and location suitable for its intended use. These costs may include but are not limited to those listed in Table 2. Any of the cost types below should be captured at the auditable source. In the “To Be” environment, these costs will be captured and electronically transmitted by authoritative sources to update the appropriate CIP accounts.

**Table 2: Construction in Progress Cost Matrix**

Cost Type A	Description
Cost of contract work	<p>Amounts paid for work performed under contract, to include items below if performed under contract, as well as any incentive fees paid to contractors to reward performance goals.</p> <p>Examples: direct cost of labor, direct cost of materials and supplies, Supervision, Inspection, and Overhead (SIOH), cost of transportation, cost of handling and storage, cost of injuries and damages, cost of legal and recording fees, cost of architecture and engineering studies, cost of facility and site preparation, cost of installed equipment, cost of installing government furnished equipment or material (GFE, GFM), cost of installing donated assets.</p>

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<sup>16</sup> Direct and indirect costs are defined in Appendix F.

<b>Cost Type B</b>	<b>Description</b>
Total Labor Cost	The total costs of government burdened labor directly associated with the construction project. Includes both military and civilian labor costs, in accordance with current published DoD Comptroller annual reimbursable rates.
Direct cost of materials and supplies	The purchase price, the cost of inspection, and loading assumed by the carrier. Example: Purchase material for a self-help project. The Government Representative inspects and accepts the material. A shipper loads on truck [transportation not included].
Cost of Supervision, Inspection, and Overhead (SIOH)	Supervision, Inspection, and Overhead (SIOH) is a fee applied to the cost of a construction contract to recover direct and indirect expenses for a project's construction management services.  Examples of Supervision, Inspection, and Overhead may include but are not limited to the following: administration of social programs, claims analysis, constructability review, contract/project administration, cost estimation, cost management, labor rates, materials testing, post construction activities, procurement of materials, equipment, project management, quality assurance, scheduling, and value engineering.
Cost of transportation	Amounts paid for transportation of workers, materials, and supplies in connection with the construction project.
Cost of handling and storage	Amount paid for packaging and storing the materials, supplies, and equipment used in the construction project.
Cost of injuries and damages	Costs incurred as a result of injuries to people or damage to property incurred directly as a result of the construction project.
Cost of legal and recording fees	Legal fees incurred to bring the asset to its intended use (e.g., title or recording fees).
Cost of architecture and engineering studies	Amounts paid for engineering, architectural, and other outside services for designs, plans, specifications, and surveys. May include design reviews, environmental impact studies, and soil testing for the new construction projects.
Cost of site and asset preparation	Amounts paid to prepare the site for new construction, such as soil removal, grading, and infill.  Includes amount paid to prepare the asset for its intended use, such as installation of utilities into an asset.
Cost of installed equipment	Fixed equipment and related installation costs required for a complete and usable asset.  The term, Installed Equipment, refers to equipment that has been affixed and built into a facility (real property) as an integral part of the facility. An example of this would be an HVAC system. Installed Equipment is a part of the "construction" and will be funded as a construction cost.
Usage Cost of government furnished equipment or material (GFE, GFM)	The usage cost of the government furnished equipment, material, and facilities used in construction work.  Example: Use of a government owned grader for site preparation billed at the assigned hourly rate.
Cost of donated assets	The fair market value of real property and installed equipment donated to the government.

## **E.2. Internal Controls**

### **E.2.1 Statement of Deficiency**

Internal controls are currently not adequate to ensure that completed real property project costs were transferred from the CIP account to the real property account promptly and in the proper amount.

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## E.2.2 Proposed Solution

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The internal control activity is a fundamental element of an organization's management structure. It provides reasonable assurance of effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. The concept of internal control refers to a series of ongoing actions and activities that occur throughout an entity's operations to facilitate the efficient continuity of operations. Internal control should be recognized as an essential component of each system that management uses to regulate and guide its operations, rather than as a separate process, within an organization.

The table below demonstrates recommended internal control activities specific to CIP:

<i><b>CIP Process<sup>17</sup></b></i>	<i><b>Financial Statement Assertion</b></i>	<i><b>Internal Control</b></i>
Perform Build and Make and Maintenance and Sustainment	Existence or Occurrence, Completeness	For a construction project, the same project number must be used for all phases.
	Existence or Occurrence, Completeness	Each project deferred for more than two years must be reviewed for continuance or cancellation during the review cycle.
	Existence or Occurrence, Completeness	Each construction in progress (CIP) account in an abeyance status must be reviewed for continuance or cancellation during the review cycle.
Develop or Modify Contract or Order	Existence or Occurrence, Completeness	An authorized work order for an in house minor construction project must be present to initiate construction in progress (CIP).
Create CIP and or WIP Account	Existence or Occurrence, Completeness	The creation of a work in progress (WIP) <sup>18</sup> or construction in progress (CIP) account for real property assets must be dependent on the type of work, asset, and funding method.
	Existence or Occurrence, Completeness	Each military construction project performed by construction agents must have both planning and design and fund authorizations prior to initiating construction in progress (CIP) or work in progress (WIP).
	Existence or Occurrence, Completeness	An authorized work order for an in house minor construction project must be present to initiate construction in progress (CIP) account.
	Presentation & Disclosure	The construction in progress information submitted for financial reporting must include at least the CIP amount, Customer Project Number, Project Detail Fund Code(s), Project Detail Cost, Project Detail Organization Code(s), Programmed Amount, and Real Property Unique Identifier(s).

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<sup>17</sup> As defined by the DoD Business Enterprise Architecture

<sup>18</sup> A. When a DoD entity is constructing a real property asset to be transferred to another DoD entity on a cost reimbursable basis, the constructing entity must accumulate cost in a Work in Progress (WIP) account.

B. For each cost-shared project between Federal and Non-federal entities where the Federal Government is the construction agent, a Work In Progress (WIP) account must be created if the asset is not federally owned.

<i><b>CIP Process</b></i>	<i><b>Financial Statement Assertion</b></i>	<i><b>Internal Control</b></i>
Create CIP and or WIP Account	Existence or Occurrence, Completeness	An authorized work order for an in house minor construction project must be present to initiate construction in progress (CIP) account.
	Presentation & Disclosure	The construction in progress information submitted for financial reporting must include at least the CIP amount, Customer Project Number, Project Detail Fund Code(s), Project Detail Cost, Project Detail Organization Code(s), Programmed Amount, and Real Property Unique Identifier(s).
Update CIP and or WIP Account	Existence or Occurrence, Completeness	Each construction in progress (CIP) account in an abeyance status must be reviewed for continuance or cancellation during the review cycle.
	Existence or Occurrence, Completeness	When a portion of a project is cancelled or decreased in scope, the cost directly associated with that portion of the project and an allocated portion of the common cost in the construction in progress (CIP) must be expensed.
	Existence or Occurrence	For a specified project and for the purpose of an audit trail of the construction in progress (CIP) account, the government's project construction agent and the sponsoring entity must retain the supporting documentation for their respective portion of the project that they have fiscal accountability for.
	Existence or Occurrence, Valuation or Allocation	For financial reporting purposes, the portions of construction in progress (CIP) reported by the construction agent and sponsoring entity must reconcile to the total amount of construction in progress (CIP) reported for the project.
	Presentation & Disclosure	The construction in progress information submitted for financial reporting must include at least the CIP amount, Customer Project Number, Project Detail Fund Code(s), Project Detail Cost, Project Detail Organization Code(s), Programmed Amount, and Real Property Unique Identifier(s).
	Presentation & Disclosure	The sponsoring entity shall continue to report construction in progress (CIP) on its financial statements until the real property asset is accepted by the real property accountable Component.
	Existence or Occurrence, Completeness	At the time the real property asset or an improvement to an asset is placed in service, the cost accumulated in the construction in progress (CIP) account must be relieved.
	Existence or Occurrence, Completeness	When a project is cancelled, each cost accumulated in construction in progress (CIP) accounts must be expensed.
	Existence or Occurrence, Completeness	All costs that extend the useful life of an existing asset, or enlarge or increase its capacity, shall be capitalized



<i>CIP Process<sup>4</sup></i>	<i>Financial Statement Assertion</i>	<i>Internal Control</i>
Relieve CIP and or WIP Account	Existence or Occurrence, Completeness	For a real property construction project, all costs for improvements that increase the useful life, efficiency, capacity, or size of an existing asset, or modifies the functionality or use of an asset shall be capitalized.
	Existence or Occurrence, Completeness	When a project is cancelled, each cost accumulated in construction in progress (CIP) accounts must be expensed.
	Existence or Occurrence, Completeness	When a portion of a project is cancelled or decreased in scope, the cost directly associated with that portion of the project and an allocated portion of the common cost in the construction in progress (CIP) must be expensed.
	Existence or Occurrence, Completeness	At the time the real property asset or an improvement to an asset is placed in service, the cost accumulated in the construction in progress (CIP) account must be relieved.
	Existence or Occurrence, Completeness	All additional project costs incurred following the placed in service date shall be transferred from the construction in progress (CIP) account to the real property asset account by RPUID with the final <i>Transfer and Acceptance of Military Real Property</i> document.
	Existence or Occurrence, Completeness	For construction projects that are completed in multiple phases, the cost of each phase is transferred from the construction in progress (CIP) account to the real property asset account at the time the phase is placed in service.

The table below illustrates the roles and responsibilities for maintaining, recording, reporting, and relieving CIP accounts from project initiation to acceptance of the real property asset:

**TABLE 1: Roles and Responsibilities**

<b>Sustainable Business Process</b>	<b>Organizational Structure<sup>1</sup></b>	<b>Funding Type</b>	<b>Construction Type (New, Improvement)</b>	<b>RPUID Assignment<sup>2</sup></b>	<b>Who plans and programs for the project</b>	<b>Who did Congress appropriate/authorize the funds to</b>	<b>Who maintains CIP</b>	<b>On whose balance sheet will CIP be reported?</b>	<b>Who prepares acceptance transactions</b>	<b>Who accepts the facility?</b>	<b>Who reports the facility on the balance sheet upon being Placed In Service</b>
1 Single use facility on a single site	General Fund (GF), Working Capital Fund (WCF)/Revolving Fund	MILCON, O&M, WCF, Other (e.g., NAF)	New or Improvement	Real Property Accountable Component	The Sponsoring Entity(s)	The Sponsoring Entity(s)	1) Direct Cite Basis To Construction Agent 2) Reimbursable Basis To Construction Agent The Sponsoring Entity(s) 3) Local Contract: The Sponsoring Entity(s)	The Sponsoring Entity(s)	The Construction Agent	Real Property Accountable Component	The preponderant user (if Defense Agency or WCF activity), otherwise the real property accountable component.
2 Joint use facility on a single site	Multiple General Fund (GF) organizations.	MILCON	New or Improvement	Real Property Accountable Component	The Sponsoring Entity(s)	The Sponsoring Entity(s)	1) Direct Cite Basis To Construction Agent 2) Reimbursable Basis To Construction Agent The Sponsoring Entity(s) 3) Local Contract: The Sponsoring Entity(s)	The Sponsoring Entity(s)	The Construction Agent	Real Property Accountable Component	The preponderant user if the GF org is a defense agency or real property accountable component if Military Service
3 Joint use facility on a single site	Working Capital Fund (WCF)/Revolving Fund and General Fund (GF) organizations. Working Capital Fund (WCF)/Revolving Fund organization is the preponderant user	MILCON	New	Real Property Accountable Component	The Sponsoring Entity(s)	The Sponsoring Entity(s)	1) Direct Cite Basis To Construction Agent 2) Reimbursable Basis To Construction Agent The Sponsoring Entity(s) 3) Local Contract: The Sponsoring Entity(s)	The Sponsoring Entity(s)	The Construction Agent	Real Property Accountable Component	The preponderant user. In this case, the WCF/Revolving tenant.
4 Joint use facility on a single site	Multiple Working Capital Fund (WCF)/Revolving Fund organizations	MILCON	New	Real Property Accountable Component	The Sponsoring Entity(s)	The Sponsoring Entity(s)	1) Direct Cite Basis To Construction Agent 2) Reimbursable Basis To Construction Agent The Sponsoring Entity(s) 3) Local Contract: The Sponsoring Entity(s)	The Sponsoring Entity(s)	The Construction Agent	Real Property Accountable Component	Each WCF/Revolving entity has to account for its portion of investment.
5 Joint use facility on a single site	Working Capital Fund (WCF)/Revolving Fund and General Fund (GF) organizations. Working Capital Fund (WCF)/Revolving Fund organization is NOT the preponderant user	MILCON	New	Real Property Accountable Component	The Sponsoring Entity(s)	The Sponsoring Entity(s)	1) Direct Cite Basis To Construction Agent 2) Reimbursable Basis To Construction Agent The Sponsoring Entity(s) 3) Local Contract: The Sponsoring Entity(s)	The Sponsoring Entity(s)	The Construction Agent	Real Property Accountable Component	WCF/Revolving and GF will report their portion of investment.
6 Joint use facility on a single site	Multiple Working Capital Fund (WCF)/Revolving Fund organizations	WCF	Improvement	Real Property Accountable Component	The Sponsoring Entity(s)	The Sponsoring Entity(s)	1) Reimbursable Basis To Construction Agent The Sponsoring Entities 2) Local Contract: The Sponsoring Entity(s)	The Sponsoring Entities (proportionate to their investment)	The Construction Agent	Real Property Accountable Component	Each WCF/Revolving entity has to account for its portion of investment.
7 Joint use facility on a single site	Multiple Working Capital Fund (WCF)/Revolving Fund & General Fund (GF) organizations. Working Capital Fund (WCF)/Revolving Fund is the preponderant user	Joint WCF and O&M	Improvement	Real Property Accountable Component	The Sponsoring Entity(s)	The Sponsoring Entity(s)	1) Reimbursable Basis To Construction Agent The Sponsoring Entities 2) Local Contract: The Sponsoring Entity(s)	The Sponsoring Entities (proportionate to their investment)	The Construction Agent	Real Property Accountable Component	The preponderant user. In this case, the WCF/Revolving tenant.
8 Joint use facility on a single site	Multiple Working Capital Fund (WCF)/Revolving Fund & General Fund (GF) organizations. Working Capital Fund (WCF)/Revolving Fund is NOT the preponderant user	Joint WCF and O&M	Improvement	Real Property Accountable Component	The Sponsoring Entity(s)	The Sponsoring Entity(s)	1) Reimbursable Basis To Construction Agent The Sponsoring Entities 2) Local Contract: The Sponsoring Entity(s)	The Sponsoring Entities (proportionate to their investment)	The Construction Agent	Real Property Accountable Component	WCF/Revolving and GF will report their portion of investment.
9 Cost shared construction between non-federal & federal (DoD) governments	General Fund (GF), Working Capital Fund (WCF)/Revolving Fund, Other	MILCON, Other	New or Improvement	Real Property Accountable Component	The Sponsoring Entity(s)	The Sponsoring Entity(s)	The Sponsoring Entity(s)	The Sponsoring Entities (proportionate to their investment)	The Construction Agent	Real Property Accountable Component	Real property accountable component if on DoD land

**1 - RPUIDs will be requested through the assigned RPAO of the accountable component**

**2 - Although some sponsoring entities are not authorized to hold real property, the sponsoring entities should be present at the acceptance**

**3 - Revolving Funds include organizations such as NAFI**

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## E.3 Supporting Documentation

### E.3.1 Statement of Deficiency

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CIP values reported on financial statements could not be reconciled with ongoing projects because of inadequate or missing supporting documentation.

### E.3.2. Proposed Solution

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The BPR working group identified the list of auditable supporting documentation that must be maintained to provide a complete audit trail for an accepted real property asset. The location of this information must be provided to the real property accountable officer (RPAO), by the government's project construction agent or the sponsoring entity. In addition, for a specified project, the government's project construction agent and the sponsoring entity must retain all supporting documentation for their respective portions of the project for which they have fiscal accountability.

List of supporting documentation to be retained	
<b>Evidence of Project Approval</b>	Such as, but not limited to: 1) Work Order
<b>Evidence of Obligation on Behalf of the Government</b>	Such as, but not limited to: 1) For Contracts and Contract modifications, the following information is utilized: <ul style="list-style-type: none"><li>• Statement of Work,</li><li>• Dollar Amount of Contract,</li><li>• Location,</li><li>• Source of Funds,</li><li>• Parties to the Contract, and</li><li>• Signature Page [Signature of All Parties].</li></ul> 2) Documentation of troop labor hours 3) Approved Work Order
<b>Evidence of Payment Submitted</b>	Such as, but not limited to: 1) Approved last invoice reflecting the total amount submitted for payment and received to date. 2) Evidence of in-house construction costs, including labor
<b>Evidence of Facility Acceptance and CIP Relief</b>	Such as, but not limited to: 1) Interim or final DD Form 1354 with associated source documentation retained by the responsible party. Note: All cost information transferred from the CIP account to the real property asset account at the time the asset is placed in service, will be supported by the DD Form 1354.
<b>Evidence of Project Closeout</b>	Such as, but not limited to: 1) Final DD Form 1354 with associated source documentation retained by the responsible party.